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More Poetry.

The following is from the Vicksburg Sentinel. The Editor wanted a certain paper, and it was missing.

Oh for a tongue to speak the doom
The wretch deserves, so beastly vile,
As to sneak into a printer's room,
When the editor's out, and steal the very
best exchange paper off the file!
Cuss him!

THE OREGON QUESTION.

We are indebted to the New York Tribune for the subjoined digest of the official correspondence, between our own and the British Government, in relation to this vexed question. It presents the points of importance, necessary to be remembered, and will afford to the general reader, the information most to be desired:

The first is a letter from Mr. Fox, the British Minister, to Mr. Webster, United States Secretary of State, dated Washington, Nov. 15, 1842, covering a copy of a letter from Lord Aberdeen to Mr. Fox, requesting that the United States Minister at London might be furnished with instructions to treat with such persons as might be appointed by England, on the North-Western Boundary. Assuring Mr. Webster that England was ready to enter into a fair and equitable compromise of the difficulty.

Mr. Webster replies to Mr. Fox Nov. 25, 1842, informing him that such instructions would be given to the United States Minister at London.

Mr. Packenham writes to Mr. Upsher United States Secretary of State, dated Washington, Feb. 24, 1844, intimating the anxious desire of the British Government to come to a speedy settlement, and proposing a conference.

Mr. Upsher to Mr. Packenham, Feb. 26, 1844, names 11 o'clock A. M.; next day for said conference.

Mr. Packenham writes to Mr. Calhoun, July 22, 1844, announcing that the death of Mr. Upsher (on Feb. 28th) &c. had prevented prompt attention to the Oregon Boundary and that now as Congress had adjourned it would be proper time to proceed with it.

Mr. Calhoun to Mr. Packenham, Aug. 22, 1844, appointed 1 o'clock P. M. next day for conference, concurring with the English sentiment in desiring a speedy settlement of the question.

Mr. P. to Mr. C. Aug. 22, '44 agreeing to the hour.

The conference was accordingly held on the 23d of August, 1844 and the Plenipotentiaries proceeded to examine the state of the question. Mr. Calhoun desired a proposal from Mr. Packenham, who said he would be able to make a definite one at the next conference and desired Mr. C. to be also ready with his proposal. Adjourning to the 28th August, when it again assembled. Mr. Packenham made a proposal to Mr. Calhoun, which Mr. Calhoun declined. They then agreed that a more full understanding of their respective views, was necessary to facilitate future proceedings. It was agreed that written statements of the views of both parties should be given before proceeding farther. It was also agreed that the American Plenipotentiary should make his statement at the next conference and, when ready, give the necessary notice.

Attached to this Protocol is the offer of Mr. Packenham to take the 49th parallel of latitude to the Columbia River and the River to the sea; and also to make free to the United States any port or ports which they might desire on the mainland or on Vancouver's Island South of 49°.

Sept. 2d 1844, the third conference was held at the office of the United States Secretary of State. The American negotiator gave his views of the claims of the United States to the portion of the Territory drained by the Columbia as his grounds for declining the British Minister's proposal.

Sept. 12, 1844, the fourth conference was held at the same place, and the British Minister gave his views.

Sept. 20th, fifth conference, Mr. Calhoun delivered a rejoinder.

Sept. 24th, sixth conference.

The British Minister stated he had read with due attention the rejoinder of the U. S. Plenipotentiary; that he did not feel authorized to enter into any discussion relative to the Territory North of lat. 49° which was understood by the British Government to form the basis of negotiation on the part of the United States as the line of the Columbia formed that of England. That his former proposal was offered by Great Britain as an honorable compromise and that it was made with the proviso that in no case in any further negotiations should it compromise or weaken the claims of Great Britain unless accepted by the United States.

Sept. 3d, '44—Mr. Calhoun to Mr. Packenham—declines Mr. P.'s proposal, as it would limit our possessions to narrower bounds than what we had a clear right to. Mr. Calhoun then enters into an able argument on our claims to the territory drained by the Columbia, arising

from our proper right, and those derived from France and Spain. The former he grounds as against Great Britain, on priority of discovery, exploration and settlement. The prior discovery is claimed for Captain Gray, a citizen of the United States, May 11, 1792, who gave the river its name. This discovery is opposed by those of Meares and Vancouver. The former sailed along the coast through which the Columbia flows, in 1788, in order to ascertain whether the river laid down in Spanish charts as "St. Roc" really existed, and he declares "we can now safely assert that there is no such river." Vancouver, in April, 1792, explored the same coast. His own journal proves that he failed to discover the river. He even disbelieved Capt. Gray's discovery. Gray gave a copy of his chart to Madia at Nootka Sound, and on Vancouver's arrival Madia gave him a copy. Vancouver, guided by the chart, entered the Columbia Oct. 20, 1792. The attempt to prove that Capt. Gray sailed in a private, not a United States vessel, shows the strength of our claims.

Mr. Calhoun then proceeds to consider the discoveries of the Columbia's branches by Lewis and Clark, long before any British subject visited these parts, and asserts our clear right by the discovery of the mouth and head waters of the Columbia river.

He next describes the question of settlement by our citizens in 1809, '10 and '11. The taking possession by the British during the war, and restoration after peace.

He then proceeds, "We have added to our claims those of France and Spain by the Treaty of Louisiana and the Treaty of Florida. The cession of Louisiana gave an undisputed title to the summit of the Rocky Mountains and by Continuity to the Pacific, founded on the Treaty of 1763."

He then dwells on the argument of Continuity, instancing the contest between Great Britain and France which was terminated by the Treaty of 1763. The fact that Great Britain claimed this continuity for her colonies (now the United States) forecloses her contesting this principle against us.

He then examines the treaty of 1763, which fixes the Mississippi as the boundary between Great Britain and France extinguishing the claims of Great Britain west of that boundary. The right of continuity was transferred to us by France in the Treaty of Louisiana. France held this right by the extinguishment of Great Britain's claim by Treaty of 1763.

He then proceeds to defend our claims on the discoveries of Spain which we have acquired. In place of conflicting with each other, they naturally blend together, forming a strong chain of title against all opposing claims.

He then takes up the restoration of Astoria, and quotes the admission of Lord Castlereagh to Mr. Rush, admitting our ample right to be reinstated, and our right to possession while treating of title. Our claims have since been strengthened, by increase of our population by emigration. He concludes by stating that the same cause which peopled the Valley of the Mississippi will yet cause emigration across the Rocky Mountains, and that the whole region drained by the Columbia is destined to be peopled by us. Mr. Calhoun closes his able paper by stating that he refrains "from presenting the claims which the United States may have to other portions of the territory" than those drained by the Columbia river, and by renewing assurances of high consideration, &c., &c.

Sept. 12, 1844, Mr. Packenham writes to Mr. Calhoun in reply to the above. That he has no evidence that Louisiana extended west to the Pacific, but that the Rocky Mountains was the western boundary, for which opinion he quotes Mr. Jefferson. Even if the boundary did extend westward of the Rocky Mountains that France transferred to Spain in 1762, and Spain to England, by Treaty between Great Britain and Spain in 1792, which abrogated the claims of Spain.

He denies that the claim of continuity can effect the claim of right. He acknowledges that Spain in 1819, transferred her rights north of 42°, but that did not invalidate her former concessions in 1790.

In regard to the discoveries of Heceta and Gray they conflict, and if Heceta's claim be good it favors Great Britain owing to the Treaty of 1790.

The United States had no claims when they became a nation. Those of France were worth nothing. He urges the commercial intercourse of Great Britain with the northwest coast, the voyages of Cook and Meares, the survey of the coast by Vancouver, which make Great Britain's claims to discovery and exploration very strong. He sets the accuracy and authenticity of Cook and Vancouver's survey against the discovery of the north of the Columbia by Capt. Gray. Of the exploration of Lewis and Clarke, he says that McKenzie, a British subject, crossed the Rocky Mountains to the Pacific in 1793 and discovered the upper waters of Fraser's river, near latitude 49°, and puts this against Lewis and Clarke.

He meets the authority of Lord Castlereagh by the despatch of Lord Castle-reagh himself to the British Minister at Washington, when giving up Astoria, claiming the whole territory.

Great Britain and the United States are in joint occupancy; one cannot divest the other but by equitable division of what is jointly occupied.

In claiming the Columbia as the boundary, Great Britain is not influenced by ambition of possessing large territory, but by considerations of utility if not of necessity, which cannot be lost sight of.

Mr. P. concludes by requesting a proposal from the United States and statement of further claims alluded to by Mr. Calhoun.

Sept. 20, 1844, Mr. Calhoun rejoins to this rebutting the claims on the discoveries of Cook, Meares and others, on the Nootka Sound convention, and on McKenzie's explorations. The Fraser river is an inferior stream and cannot affect the discovery of the Columbia.

The United States had the first settlement, had that right restored, were acknowledged to be in possession while treating of title, &c. Mr. C. also replies to the argument drawn from Jefferson, and reinforces the argument of continuity and states that the United States must be considered as in possession of the whole territory drained by the Columbia while treating title, in which character he insists on being considered, and not in the character of a joint occupancy merely. He can make no proposal based on the supposition of a joint occupancy. There must be a full discussion of the title before proposals can be made. With the opinion that the United States have a clear title, the British proposal in the second conference falls far short of what they can accept.

As to our claims to other parts of the Territory than those drained by the Columbia, they extend as far as the Treaty of Florida, which Spain can warrant.

Jan. 15, 1845, Mr. Packenham to Mr. Calhoun states that he has sent the discussions already had to his Government, but that, in the mean time, he is authorized to offer arbitration, leaving the choice of arbiters for after consideration.

Jan. 21, 1845, Mr. Calhoun says he has laid the offer of Mr. P. before the President, and he cannot accede to the proposal. He hopes the question may be settled by negotiation. Arbitration might rather retard than expedite the settlement.

July 12, 1845, Mr. Buchanan having been appointed Secretary of State, and seeming to overlook the latter proceedings and replies to Mr. P.'s, letter of Sept. 12, 1844, reverts on title on that of Spain, contending that at the date of Spain's transfer of her rights to us she had a good title to the whole of Oregon against Great Britain. The Nootka Sound Treaty conferred no right on Great Britain but to trade with the Indians, was transient in its nature, and did not touch the sovereignty of Spain over the territory. That it was annulled by the war between Great Britain and Spain in 1796, and has never since been renewed, and consequently Great Britain is destitute of any claim to the Oregon Territory. Having defended these views at length, and enforced our title to the whole of Oregon, he says the joint occupancy treaty excepts our title from being impaired.

In this view of the subject the President, considering the action of his predecessors and embarrassed by their offer, to show also the world that he is actuated by a spirit of moderation, has authorized him, (Mr. Secretary B.) to offer the 49th parallel to the sea as a boundary, with any port in Vancouver's Island South of that latitude.

July 29th, 1845, Mr. Packenham replies to Mr. Buchanan; combats strongly Mr. B.'s position, particularly the claim of the United States to the Valley of the Columbia, to be older than the treaty of '19. He examines the Spanish title—the American offer to divide the territory—the United States can found no claim, or discovery, or exploration or settlement prior to the Treaty of Florida, without admitting the principles of the Nootka Sound Convention, and the parallel claims of Great Britain. He contends that the Nootka Sound Convention continues in force, and even if that Convention had never existed, the claims of Great Britain are as good as those of the United States.

He then goes into a history of the discoveries, from which it might appear that American citizens discovered the Columbia river, while British navigators discovered Fraser's river and Vancouver's Island. He repeats the British claims to the territory, and declines the offer made by Mr. Buchanan.

August 30, 1845, is the date of the late despatch. It is from Mr. Buchanan in reply to Mr. P. He quotes the declaration of Messrs. Huskisson and Addington that Great Britain claims no exclusive sovereignty over any part of that [Oregon] Territory. Mr. B. makes a very long argument in reply to Mr. P., maintaining the rights of the United States to the whole of the Territory, and concludes by withdrawing his offer.

—Thus ends the correspondence, and the next step to be taken depends on the future.

The above is but very limited; you may get it as soon as any other. The correspondence is able and voluminous. Mr. Calhoun's views are expressed in his usual strong and condensed language, and show that the interests of the country might safely be trusted to him in the present crisis. I doubt whether some of the leaders of the party want his despatches published just at present, for fear they might make it appear that he is the fittest man to take the head of the Committee on Foreign Relations.

Annual Report of the SECRETARY OF THE TREASURY.

We have before us the Annual Report of the Secretary of the Treasury, but from its great length we are unwilling to give it entire. The following condensed view of it, however, we feel confident will be equally, if not more, acceptable to our readers.

The Receipts and Expenditures for the fiscal year, ending the 30. of June, 1845, were as follows:

From customs	\$27,528,112 70
From sales of public lands	2,077,022 30
From miscellaneous sources	163,998 56
Total Receipts	30,769,133 56
Add balance in Treasury July 1, 1844	7,857,379 64
Total means	37,626,513 20

The expenditures during the same fiscal year amounted to

Leaving a balance in the Treasury, July 1st, 1845, of	7,658,337 12
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The estimated Receipts and Expenditures for the fiscal year, ending 30th June, 1846, are:

RECEIPTS.	
From customs first quarter by actual returns	\$8,861,922 14
For 2d, 3d, and 4th quarters, as estimated	15,638,067 96
Total from customs	24,500,000 00
From sales of public lands	2,200,000 00
From miscellaneous and incidental sources	120,000 00
Total receipts	26,820,000 00
Add balance in the Treasury, 1st July, 1845	7,658,337 12
Total means as estimated	34,478,337 12

EXPENDITURES.

The actual expenditures for 1. quarter ending 30. of September 1845 \$8,463,092 41
The estimated expenditures for the other three quarters, from the 1st of October, 1845, to the 30. of June, 1846, are:

For civil list	
foreign in course and miscellaneous purposes	6,799,211 06
Army proper	2,584,735 06
Fortifications or defence, arming militia, &c.	2,346,778 82
Indian department	1,647,791 94
Pensions	1,356,556 02
Interest on public debt and Treasury notes	856,976 48
Redemption of residue of loan of 1841	29,300 00
Treasury notes outstanding	687,764 18
Naval establishment	4,902,845 93
	\$29,627,051 90

Which deducted from total means above stated will leave in the Treasury on 1st July, 1846, an estimated balance of

4,361,254 32

The estimated Receipts, Means, and Expenditures for the fiscal year commencing 1st July, 1846, and ending June 30, 1847, are as follows:

RECEIPTS.	
From customs for the four quarters	\$32,200,000 00
From public lands	2,400,000 00
From miscellaneous and	

incidental sources

100,000 00
25,000,000 00
Add estimated balance to be in the Treasury 1st July, 1846
4,851,254 32
Total estimated sum for fiscal year ending 30th June, 1847
29,851,254 32

EXPENDITURES.

The estimated expenditure during the same period, viz:

The balance of former appropriations which will be required to be expended in this year	\$1,441,457 10
Permanent and indefinite appropriations	2,997,915 72
Specific appropriations asked this year	21,079,440 43
Total estimated expenditures	25,518,813 25

Which is composed of the following particulars: Civil list, foreign intercourse, and miscellaneous

miscellaneous	5,925,292 82
Army proper	3,364,458 92
Fortifications or defence, arming militia, &c.	4,331,809 93
Pensions	2,507,100 00
Indian department	2,214,916 18
Naval establishment	5,339,390 88
Interest on public debt	835,844 72
	\$25,518,813 25

Which, deducted from the total of means before stated, gives an estimated balance on 1st July, 1847, of

4,332,441 07

*The sum of \$1,548,997 for supplying deficiency of revenue for postage, and also \$300,000 for postages of Congress and the executive offices, are included in the above sum of \$29,627,051 90.

*The sum of \$121,000 for debt assumed for the cities in the District of Columbia, the sum of 1,000,000 for supplying deficiency in the revenue from postage, and 350,000 for postages for Congress and executive departments, are included in the foregoing sum of 5,925,292 82.

The receipts (says the report) for the first quarter of this year are less, by \$2,011,885 90, than the receipts of the same quarter last year. Among the causes of decrease is the progressive diminution of the importation of many highly-protected articles, and the substitution of rival domestic products. For the nine months ending June 30, 1843, since the present tariff, the average duties upon dutiable imports was equal to 37.84 1-10 per cent; for the year ending June 30, 1844, 33.85 9-10 per cent; and for the year ending June 30, 1845, 29.90 per cent—showing a great diminution in the average percentage, owing in part to the increased importation of some articles bearing the lighter, and decreased importation of others bearing the higher duty. The revenue from ad-valorem duties was only 23.57 per cent, and the average of the specific duties 41.30—presenting another strong proof that lower duties increase the revenue. Among the causes tending to augment the revenue, are increased emigration, and the annexation of Texas. The estimates for the expenditures of 1846 are based chiefly upon appropriations made by Congress. The estimated expenditures of 1847 are founded upon data furnished by the several departments, and are less by \$4,108,338 65 than those of the preceding year. These estimates are submitted in the full conviction that, whenever Congress, guided by an enlightened economy, can diminish the expenditures without injury to the public interest, such retrenchment will be made, so as to lighten the burden of taxation, and hasten the extinguishment of the public debt, reduced on the 1st October last to \$17,075,345 52.

In suggesting improvements in the revenue laws, the following principles have been adopted:

1st. That no more money should be collected than is necessary for the wants of the government economically administered.

2d. That no duty be imposed on any article above the lowest rate which will yield the largest amount of revenue.

3d. That below such rate, discrimination may be made, descending in the scale of duties; or, for imperative reasons, the

articles may be placed in the list of those free from all duty.

4th. That the maximum revenue duty should be imposed on luxuries.

5th. That all minimums, and all specific duties, should be abolished, ad-valorem duties substituted in their place—care being taken to guard against fraudulent invoices and under-valuation, and to assess the duty upon the actual market value.

6th. That the duties should be so imposed as to operate as equally as possible throughout the Union, discriminating neither for nor against any class of section.

No horizontal scale of duties is recommended because such a scale would be a refusal to discriminate for revenue, and might sink that revenue below the wants of the government. Some articles will yield the largest revenue at duties that would be wholly or partially prohibitory in other cases. Luxuries, as a general rule, will bear the highest revenue duties; but even some very costly luxuries, easily smuggled, will bear but a light duty for revenue; while other articles, of great bulk and weight, will bear a higher duty for revenue. There is no instance within the knowledge of this department of any horizontal tariff ever having been enacted by any one of the nations of the world. There must be discrimination for revenue, or the burden of taxation must be augmented, in order to bring the same amount of money into the treasury. It is difficult, also, to adopt any arbitrary maximum, to which an inflexible adherence must be demanded in all cases. Thus, upon brandy and spirits, a specific duty, varying as an equivalent ad-valorem from 180 to 201 per cent, yields a large revenue; yet no one would propose either of these rates as a maximum. These duties are too high for revenue, from the encouragement they present for smuggling these baneful luxuries; yet a duty of 20 per cent, upon brandy and spirits would be far below the revenue standard, would greatly diminish the income on these imports, require increased burdens upon the necessities of life, and would revolt the moral sense of the whole community. There are many other luxuries which will bear a much higher duty for revenue than 20 per cent; and the only maximum is that which experience demonstrates will bring, in each case, the largest revenue at the lowest rate of duty. Nor should maximum revenue duties be imposed upon all articles; for this would yield too large an income, and would prevent all discrimination within the revenue standard, and require necessities to be taxed as high as luxuries. But, whilst it is impossible to adopt any horizontal scale of duties, or even arbitrary maximum, experience proves that, as a general rule, a duty of 20 per cent, ad-valorem will yield the largest revenue. There are, however, a few exceptions above, as well as many below, this standard. Thus, whilst the lowest revenue duty on most luxuries exceeds 20 per cent., there are many costly articles, of small bulk and easily smuggled, which would bring, perhaps, no revenue at a duty so high as 20 per cent, and, even at the present rate of 7½ per cent., they will yield, in most cases, a small revenue; whilst coal, iron, sugar and molasses, articles of great bulk and weight, yielded last year six millions of revenue, at an average rate of duty exceeding 60 per cent, ad-valorem. These duties are far too high for revenue upon all these articles, and ought to be reduced to revenue standard; but if Congress desire to obtain the largest revenue from duties on these articles, those duties, at the lowest rate for revenue, would exceed 20 per cent, ad-valorem.

The Secretary is of the opinion that sufficient means can be obtained, at the lowest revenue duties, on the articles now subjected to duty; but if Congress desire a large revenue, it should be procured by taxing the free articles, rather than transcend, in any case, the lowest revenue duties. It is thought, however, that, without exceeding the limit in any case, an adequate revenue will still be produced, and permit the addition to the free list of salt and guano.

The duty on cotton bagging is equivalent to 55.20 per cent, ad-valorem on the Scotch bagging, and to 122.11 per cent, on the gunny-bag; and yet the whole revenue from these duties has fallen to \$66,066.50. Nearly the entire amount, therefore, of this enormous tax makes no addition to the revenue, but endures to the benefit of about thirty manufacturers. As five-sixths of the cotton crop is exported abroad, the same proportion of the bagging around the bale is exported, and sold abroad at a heavy loss, growing out of the deduction for tare. Now, as duties are designed to operate only on the domestic consumption, there ought to be a drawback of the whole duty on cotton-bagging re-exported around the bale, on the same principles on which drawbacks are allowed in other cases. The cotton planting is the great exporting interest and suffers from the tariff in the double capacity of the consumer and exporter. Cotton is the great basis of our foreign exchange, furnishing most of the means to purchase imports and supply the revenue. It is thus the source of two-thirds of the revenue, and of our foreign freight and